CEDERBERG MUNICIPALITY

ADJUSTMENT BUDGET REPORT

JUNE 2026

CEDERBERG
MUNISIPALITEIT | MUNICIPALITY | uMASIPALA

Prepared in terms of the Local Government Municipal Finance Management Act (No 56 of 2003), Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009

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1 Part 1: Adjustment Budget

1.1 Mayor's Report

The Mayor's budget speech for the June 2026 Adjustment Budget is circulated separately and will be presented by the Executive Mayor, Cllr Azrial Scheepers, during the council meeting.

1.2 Legislative Background:

In terms of Chapter 4, Section 28 of the MFMA;

(1) A municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustments budget-

(a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;

(b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

(c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;

(d) may authorise the utilisation of projected savings in one vote towards spending under another vote;

(e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

(f) may correct any errors in the annual budget; and

(g) May provide for any other expenditure within a prescribed framework.

(3) An adjustments budget must be in a prescribed form.

(4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing of frequency.

(5) When an adjustments budget is tabled, it must be accompanied by –

(a) an explanation how the adjustments budget affects the annual budget;

(b) a motivation of any material changes to the annual budget;

(c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and

(d) Any other supporting documentation that may be prescribed.

(6) Municipal tax and tariffs may not be increased during a financial year excepts when required in terms of a financial recovery plan.

(7) Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget.

Municipal Budget and Reporting Regulations further provides:

A. Timeframes for tabling of adjustments budgets

- An adjustments budget referred to in Chapter 4, section 28(2)(b), (d) and (f) of the Act may be tabled in Municipal Council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year;
- Only one adjustments budget referred to in sub regulation (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in Chapter 4, section 28(2)(b) of the Act are allocations to a Municipality in a National or Provincial adjustments budget, in which case sub regulation (3) applies. If a National or Provincial adjustments budget allocates or transfer additional revenue to a Municipality, the Mayor of the Municipality must, at the next available meeting, but within 60 days of the approval of the relevant National or Provincial adjustments budget, table an adjustments budget referred to in Chapter 4, section (28(2) (b) of the Act in the Municipal council to appropriate these additional.
- The roll-overs relate only to Grant Funding. MFMA circular 72 para 6.6 dictates the process for Grant Funding roll-overs.
- “Municipalities may not rollover unspent conditional grant spending in terms of Chapter 4, section 28(2)(e) of the MFMA (read together with regulation 23(5) of the Municipal Budget and Reporting Regulations) because they are national / provincial funds. The applicable rollover process is then given effect through the municipal adjustments budget in January / February each year for all the cash / transfers that had already been transferred to the bank accounts of municipalities prior to the end of the financial year. In this regard refer to MFMA Budget Circular No. 51 for more information.
- Chapter 3, Section 21 of the 2013 Division of Revenue Act requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.”

1.3 Council Resolutions

That in respect of the 2025-2026 Adjustments Budget – June 2026

It is recommended that:

1. Council approves the Adjustments Budget for 2025/26 financial year, amendments to income, operational and capital expenditure projections as set out in the following:
   - Municipal Budget tables B1 – B10
   - Municipal Budget Supporting Documentation SB1 – SB19
2. Council notes that the Service Delivery Budget Implementation Plan be amended in line with these adjustments.

1.4 Executive Summary

This Adjustment Budget is tabled in terms of Chapter 4, Section 28(2)(a) of the Municipal Finance Management Act (Act No. 56 of 2003).

The primary objective of the Third Adjustment Budget for the 2025/26 financial year was to align the Municipality's revenue and expenditure projections with actual performance trends and emerging financial pressures identified during the year. Particular focus was placed on addressing the under-collection of revenue from water and electricity services, ensuring that budgeted revenue remains realistic and achievable.

Electricity revenue has been adjusted downward to reflect year-to-date actual collections and the continued migration of consumers to alternative energy sources, which has reduced electricity consumption and demand. Water revenue has also been revised downward following the severe flooding experienced during May 2026, which resulted in elevated turbidity levels and a deterioration in water quality. As a result, Council approved a 70% rebate on water consumption charges for consumers residing in Ward 3, and the financial impact of this decision has been incorporated into the adjustment budget.

During the adjustment budget process, it was further identified that the Smart Meter Project, a National Treasury initiative funded through an indirect grant allocation, should be capitalised in accordance with the applicable accounting and grant funding requirements. Consequently, budget adjustments were made to correctly account for both the capital and operational components of the project. The operational component contributed to an increase in contracted services expenditure, while the associated grant funding adjustments were reflected under transfers and subsidies.

The Municipality has taken ownership of structures from the Department of Infrastructure (DOI) in Wupperthal that were originally erected as temporary housing solutions following the fire disaster. These structures will be repurposed and utilised as additional office space to accommodate the Municipality's operational needs.

Operating expenditure increased by R5.480 million compared to the second adjustment budget. Although bulk electricity purchases were adjusted downward in line with year-to-date Eskom accounts and lower electricity demand, additional expenditure pressures emerged during the year. Provision was made for increased fuel and oil costs resulting from global market volatility caused by the ongoing conflict in the Middle East, which has placed upward pressure on operational and transportation costs. Furthermore, a provision was recognised for interest payable to SARS following the identification during the 2024/25 audit process that VAT relating to the Library Grant and INEP Grant is payable. The tax audit commenced in May 2026, necessitating the inclusion of a provision for the estimated interest expense.

Overall, the adjustment budget seeks to maintain the financial sustainability of the Municipality by ensuring that budget assumptions remain aligned with actual operating conditions, regulatory requirements, and emerging risks. The adjustments provide a more accurate reflection of the Municipality's expected financial position at year-end while supporting continued service delivery and prudent financial management. Through all the adjustments processed, the budget remains funded and compliant with the requirements of Sections 18 and 28 of the MFMA.

More detail will follow in sections 1.4.2, 1.4.3 and 1.4.4 below.

1.4.1 Overall effect of the adjustments budget

The collection rate remained at a realistic rate of 92% to enable continued service delivery.

Table 1: Consolidated overview of the Adjustment Budget

Description	Budget Year 2025/26				
	Original Budget	**Adjustment Budget 1**	**Adjustment Budget 2**	**Adjustment Budget 3**	**Difference**
Total Operating Revenue	514 609 788.00	517 807 811.00	539 629 769.00	542 162 716.00	2 532 947.00
Total Operating Expenditure	514 019 873.00	517 433 917.00	538 419 142.00	543 898 938.00	5 479 796.00
Surplus/(Deficit)	**589 915.00**	**373 894.00**	**1 210 627.00**	**- 1 736 222.00**	**- 2 946 849.00**
Capital Transfers and Subsidies (Monetary allocations)	39 848 176.00	48 661 667.00	33 896 211.00	36 069 863.00	2 173 652.00
Capital Transfers and Subsidies (Allocations in-kind)	-	-	-	28 601 607.00	28 601 607.00
Surplus/ (Deficit) for the year	**40 438 091.00**	**49 035 561.00**	**35 106 838.00**	**62 935 248.00**	**27 828 410.00**
Total Capital Expenditure	78 459 243.00	89 011 864.00	73 864 139.00	87 028 617.00	13 164 478.00

Operating revenue and expenditure have been adjusted. The operating surplus was, however, maintained. The budget has been adjusted as follows from the first adjustment budget:

- The Operating revenue has been adjusted upwards by R 2.533 million
- Total Operating Expenditure has been adjusted upwards by R 5.480 million
- The operating surplus decreased by R 2.947 million to an operating deficit of R 1.736 million (before capital transfers)
- Capital Transfers (monetary Allocations) increased by R2.174 million
- Allocations-in-kind increased to R28.602 million
- Capital Expenditure has increased by R 13.164 million

1.4.2 Operating Revenue Framework

Table 2: Operating Revenue by Source

WC012 Cederberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24 June 2026					
Description	Budget Year 2025/26				
	Original Budget	Adjusted Budget 1	Adjusted Budget 2	Adjusted Budget 3	Difference
R thousands					
Revenue					
Exchange Revenue					
Service charges - Electricity	168 694	168 694	175 977	172 637	(3 340)
Service charges - Water	34 221	34 221	34 944	33 764	(1 180)
Service charges - Waste Water Management	15 309	15 309	15 914	15 914	–
Service charges - Waste Management	14 318	14 318	14 677	14 677	–
Sale of Goods and Rendering of Services	4 781	4 781	5 008	5 579	571
Agency services	4 171	4 171	4 158	4 241	83
Interest	–	–	–	–	–
Interest earned from Receivables (Exchange)	7 265	7 265	6 511	6 511	–
Interest earned from Current and Non Current Assets	7 788	7 788	10 853	12 053	1 200
Dividends	–	–	–	–	–
Rent on Land	–	–	–	–	–
Rental from Fixed Assets	781	781	966	983	17
Special rating levies	–	–	–	–	–
Licence and permits	2	2	2	2	–
Operational Revenue	411	411	456	456	–
Non-Exchange Revenue					
Property rates	76 578	76 578	80 951	80 951	–
Surcharges and Taxes	–	–	–	–	–
Fines, penalties and forfeits	45 587	45 587	54 330	55 063	733
Licence and permits	–	–	–	–	–
Transfers and subsidies - Operational	109 882	113 080	110 390	114 840	4 449
Interest	4 743	4 743	4 222	4 222	–
Fuel Levy	–	–	–	–	–
Operational Revenue	5 431	5 431	4 493	4 493	–
Gains on disposal of Assets	400	400	400	400	–
Other Gains	14 248	14 248	15 377	15 377	–
Discontinued Operations	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**514 610**	**517 808**	**539 630**	**542 163**	**2 533**

Overall, the operating revenue increased by R 2.533 million mostly due to the following:

Service Charges – Electricity: The decrease in electricity revenue is to reflect year-to-date actuals on the category. The municipality has also measured the effect of customers who moved to alternative energy sources.

Service Charges – Water: The downward adjustment in water revenue is due to the recent flooding experienced during May 2026. The water quality has decreased in such a way that it is unusable and undrinkable by consumers. This is due to the high turbidity in the water. It was resolved during the

Council Meeting in May 2026 to allow a rebate of 70% on usage for consumers residing in Ward 3. The adjustment represents the impact thereof.

Interest earned from current and non-current assets: An adjustment of R1.2m has been made to this category. Interest earned from investments grew substantially as more cash was invested.

Fines, Penalties and Forfeits: Due to increased efforts, substantially more traffic fines have been issued to date. Projections have been adjusted to reflect this.

Transfers and Subsidies – Operational: The increase is as result of the decrease in the Capabilities Grant and the increase in the operating portion of the National Treasury Smart Meter Grant.

1.4.3 Operating Expenditure Framework

Table 3: Operating Expenditure Framework

WC012 Cederberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24 June 2026					
Description	Budget Year 2025/26				
	Original Budget	Adjusted Budget 1	Adjusted Budget 2	Adjusted Budget 3	Difference
Expenditure By Type					
Employee related costs	164 632	164 731	160 570	161 477	908
Remuneration of councillors	6 831	6 831	6 634	6 634	–
Bulk purchases - electricity	141 209	141 209	148 477	143 477	(5 000)
Inventory consumed	14 186	14 800	17 001	18 595	1 594
Debt impairment	52 790	52 790	64 529	64 453	(76)
Depreciation and amortisation	33 534	33 534	36 371	36 371	–
Interest	12 415	12 415	12 719	14 458	1 739
Contracted services	45 175	47 488	51 290	57 338	6 048
Transfers and subsidies	750	740	755	264	(492)
Irrecoverable debts written off	–	–	–	–	–
Operational costs	40 037	40 436	36 486	37 244	758
Losses on Disposal of Assets	400	400	400	400	–
Other Losses	2 060	2 060	3 188	3 188	–
Total Expenditure	**514 020**	**517 434**	**538 419**	**543 899**	**5 480**

The Operating Expenditure increased by R 5.480 million from the first adjustment budget mainly due to due to the following:

Employee Related Cost: The increase in ERC is primarily due to provision for performance bonuses for Senior Managers.

Bulk Purchases – electricity: Bulk purchases have decreased in line with YTD Eskom accounts.

Inventory Consumed: The increase in this category is primarily attributable to higher fuel and oil costs. Following the recent conflict in the Middle East, fuel and oil prices have risen globally due to uncertainty in international energy markets and concerns over potential supply disruptions. These increased costs have had a direct impact on operational and transportation expenses.

Interest: During the 2024-2025 audit it was identified that the VAT on Library & INEP Grant is payable to SARS. The audit has been initiated in May 2026. Provision for the interest payable has been made as result thereof.

Contracted Services: The increase in contracted services is mainly attributable to the operational component of the Smart Meter Grant, which provides for the funding of operational costs associated with the implementation and management of the project.

1.4.4 Capital Expenditure Framework

Table 4: Capital Expenditure - Functional Classification

WC012 Cederberg - Table B5 Adjustments Capital Expenditure Budget by vote - 24 June 2026					
Description	Budget Year 2025/26				
	Original Budget	Adjusted Budget 1	Adjusted Budget 2	Adjusted Budget 3	Difference
Executive and council	30	30	61	61	–
Finance and administration	960	960	840	1 304	464
Internal audit	–	–	–	–	–
Community and social services	15 456	15 456	14 372	9 034	(5 338)
Sport and recreation	1 200	1 200	1 200	1 500	300
Public safety	2 750	2 750	3 161	1 225	(1 936)
Housing	4 517	4 517	16	20	4
Health	–	–	–	–	–
Planning and development	5 711	5 711	6 925	7 070	145
Road transport	6 000	6 000	6 000	7 814	1 814
Environmental protection	–	–	–	–	–
Energy sources	7 450	10 163	10 163	38 293	28 130
Water management	18 775	22 810	15 836	12 456	(3 380)
Waste water management	1 625	5 429	7 902	7 195	(707)
Waste management	13 986	13 986	7 390	1 057	(6 333)
Other	–	–	–	–	–
Total Capital Expenditure - Functional	**78 459**	**89 012**	**73 864**	**87 029**	**13 164**

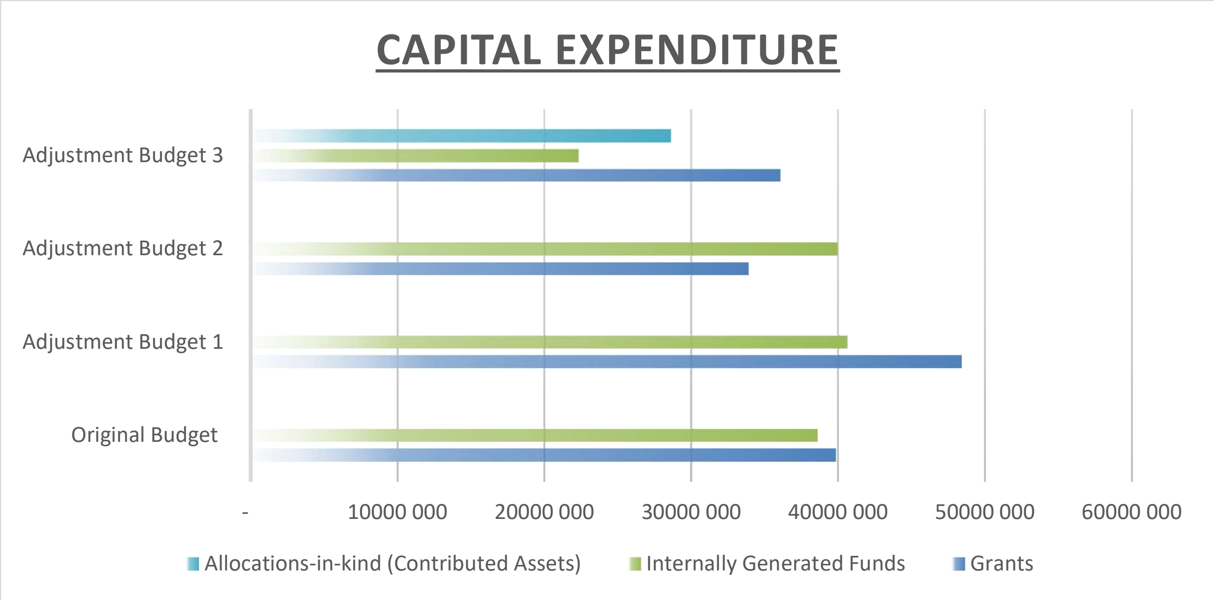
Table 5: Capital Expenditure Funding

	Original Budget	Adjustment Budget 1	Adjustment Budget 2	Adjustment Budget 3	Difference
Grants	39 848 176	48 400 797	33 896 211	36 069 863	2 173 652.00
Internally Generated Funds	38 611 067	40 611 067	39 967 928	22 357 147	- 17 610 781.00
Allocations-in-kind (Contributed Assets)	-	-	-	28 601 607	28 601 607.00
Total	**78 459 243.00**	**89 011 864.00**	**73 864 139.00**	**87 028 617.00**	**13 164 478.00**

The capital budget has been decreased by R 13.164 million in comparison to the last adjustment budget.

The capital budget has been amended to:

- Reflect the upward adjustment of the WCFMCB allocation (Smart Water Meters).
- Reprioritize grant funded projects (MIG as result of updated DBIP)
- Reprioritise projects within available own funding.
- Reflect upward adjustment of Allocations-in-Kind (Contributed Assets) comprising of the following:
    - o Smart Electricity Meters (funded through Smart Meter Grant provided by National Treasury);
    - o Wupperthal Structures (Received from the Department of Infrastructure);
    - o Drone (Received from WCDM).


CAPITAL EXPENDITURE
Adjustment Budget 3
Adjustment Budget 2
Adjustment Budget 1
Original Budget
-
10000 000
20000 000
30000 000
40000 000
50000 000
60000 000
Allocations-in-kind (Contributed Assets)
Internally Generated Funds
Grants

1.5 Adjustment Budget Tables

Table 6: B1 Adjustments Budget Summary

WC012 Cederberg - Table B1 Adjustments Budget Summary - 24 June 2026											
Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	76 578	80 951	–	–	–	–	–	–	80 951	81 557	85 226
Service charges	232 542	241 512	–	–	–	–	(4 520)	(4 520)	236 992	245 739	259 799
Investment revenue	7 788	10 853	–	–	–	–	1 200	1 200	12 053	11 373	11 573
Transfers recognised - operational	109 882	110 390	–	–	–	–	4 449	4 449	114 840	124 725	193 623
Other own revenue	87 820	95 924	–	–	–	–	1 404	1 404	97 327	93 619	84 136
Total Revenue (excluding capital transfers and contributions)	**514 610**	**539 630**	**–**	**–**	**–**	**–**	**2 533**	**2 533**	**542 163**	**557 014**	**634 357**
Employee costs	164 632	160 570	–	–	–	–	908	908	161 477	173 770	184 228
Remuneration of councillors	6 831	6 634	–	–	–	–	–	–	6 634	7 139	7 317
Depreciation & asset impairment	86 324	100 900	–	–	–	–	(76)	(76)	100 824	89 585	92 781
Finance charges	12 415	12 719	–	–	–	–	1 739	1 739	14 458	12 188	13 148
Inventory consumed and bulk purchases	155 395	166 160	–	–	–	–	(4 088)	(4 088)	162 072	163 630	173 255
Transfers and subsidies	750	788	–	–	–	–	(525)	(525)	264	774	788
Other expenditure	87 673	90 649	–	–	–	–	7 522	7 522	98 171	102 722	167 445
Total Expenditure	**514 020**	**538 419**	**–**	**–**	**–**	**–**	**5 480**	**5 480**	**543 899**	**549 807**	**638 963**
Surplus/(Deficit)	590	1 211	–	–	–	–	(2 947)	(2 947)	(1 736)	7 207	(4 605)
Transfers and subsidies - capital (monetary allocations)	39 848	33 896	–	–	–	–	2 174	2 174	36 070	60 127	81 671
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	28 602	28 602	28 602	–	–
Surplus/(Deficit) after capital transfers & contributions	**40 438**	**35 107**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**62 935**	**67 334**	**77 065**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**40 438**	**35 107**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**62 935**	**67 334**	**77 065**
Capital expenditure & funds sources											
Capital expenditure	78 459	73 864	–	–	–	–	13 164	13 164	87 029	60 127	81 671
Transfers recognised - capital	39 848	33 896	–	–	–	–	2 174	2 174	36 070	60 127	81 671
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	38 611	39 968	–	–	–	–	10 991	10 991	50 959	–	–
Total sources of capital funds	**78 459**	**73 864**	**–**	**–**	**–**	**–**	**13 164**	**13 164**	**87 029**	**60 127**	**81 671**
Financial position											
Total current assets	104 463	153 055	–	–	–	–	14 664	14 664	167 719	208 185	253 294
Total non current assets	782 618	741 825	–	–	–	–	13 164	13 164	754 990	780 098	825 569
Total current liabilities	86 252	103 627	–	–	–	–	(0)	(0)	103 627	90 092	90 374
Total non current liabilities	116 694	123 958	–	–	–	–	(0)	(0)	123 958	135 734	148 967
Community wealth/Equity	**684 134**	**667 295**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**695 124**	**762 457**	**839 522**
Cash flows											
Net cash from (used) operating	68 308	56 325	–	–	–	–	(764)	(764)	55 561	94 029	118 167
Net cash from (used) investing	(78 059)	(73 464)	–	–	–	–	15 437	15 437	(58 027)	(57 627)	(79 171)
Net cash from (used) financing	(306)	(278)	–	–	–	–	0	0	(278)	170	170
Cash/cash equivalents at the year end	**37 066**	**87 181**	**–**	**–**	**–**	**–**	**14 673**	**14 673**	**101 854**	**138 426**	**177 593**
Cash backing/surplus reconciliation											
Cash and investments available	56 282	104 242	–	–	–	–	14 673	14 673	118 915	157 212	198 182
Application of cash and investments	11 084	7 560	–	–	–	–	540	540	8 099	4 540	5 180
Balance - surplus (shortfall)	**45 198**	**96 682**	**–**	**–**	**–**	**–**	**14 133**	**14 133**	**110 815**	**152 673**	**193 002**
Asset Management											
Asset register summary (WDV)	781 018	740 489	–	–	–	–	13 164	13 164	753 653	778 762	824 233
Depreciation	33 534	36 371	–	–	–	–	–	–	36 371	34 618	35 800
Renewal and Upgrading of Existing Assets	22 330	32 932	–	–	–	–	(4 833)	(4 833)	28 100	4 674	3 661
Repairs and Maintenance	39 509	41 565	–	–	–	–	919	919	42 484	41 988	43 580
Free services											
Cost of Free Basic Services provided	18 464	17 614	–	–	–	–	–	–	17 614	19 626	20 568
Revenue cost of free services provided	9 263	9 498	–	–	–	–	–	–	9 498	9 865	10 310
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

Table 7: B2 Adjustment Budget Financial Performance (Functional Classification)

WC012 Cederberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 24 June 2026												
Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**156 381**	**165 799**	**–**	**–**	**–**	**–**	**1 684**	**1 684**	**167 483**	**166 186**	**173 212**
Executive and council		57 301	58 151	–	–	–	–	–	–	58 151	59 967	62 611
Finance and administration		99 080	107 648	–	–	–	–	1 684	1 684	109 332	106 219	110 601
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**75 497**	**77 183**	**–**	**–**	**–**	**–**	**880**	**880**	**78 063**	**94 118**	**150 820**
Community and social services		17 681	16 891	–	–	–	–	21	21	16 912	15 533	15 431
Sport and recreation		3 205	3 263	–	–	–	–	126	126	3 389	3 349	3 433
Public safety		46 710	54 187	–	–	–	–	733	733	54 920	47 490	48 678
Housing		7 900	2 842	–	–	–	–	–	–	2 842	27 745	83 278
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**12 525**	**13 926**	**–**	**–**	**–**	**–**	**2 597**	**2 597**	**16 523**	**12 320**	**21 359**
Planning and development		3 484	3 526	–	–	–	–	428	428	3 954	2 585	12 681
Road transport		9 041	10 400	–	–	–	–	2 169	2 169	12 570	9 734	8 678
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**310 055**	**316 618**	**–**	**–**	**–**	**–**	**28 147**	**28 147**	**344 765**	**344 518**	**370 638**
Energy sources		199 403	208 545	–	–	–	–	31 413	31 413	239 958	203 467	203 056
Water management		62 859	53 693	–	–	–	–	(1 180)	(1 180)	52 513	60 624	63 505
Waste water management		24 061	31 218	–	–	–	–	–	–	31 218	53 331	74 092
Waste management		23 731	23 162	–	–	–	–	(2 086)	(2 086)	21 076	27 095	29 985
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**554 458**	**573 526**	**–**	**–**	**–**	**–**	**33 308**	**33 308**	**606 834**	**617 140**	**716 028**
Expenditure - Functional												
Governance and administration		**132 041**	**134 469**	**–**	**–**	**–**	**–**	**2 531**	**2 531**	**136 999**	**133 438**	**140 254**
Executive and council		14 571	15 325	–	–	–	–	248	248	15 573	15 369	15 977
Finance and administration		115 765	117 693	–	–	–	–	2 283	2 283	119 976	116 237	122 335
Internal audit		1 705	1 450	–	–	–	–	–	–	1 450	1 832	1 942
Community and public safety		**85 301**	**95 398**	**–**	**–**	**–**	**–**	**1 558**	**1 558**	**96 956**	**107 553**	**162 859**
Community and social services		12 785	13 278	–	–	–	–	121	121	13 399	13 395	13 575
Sport and recreation		14 664	14 683	–	–	–	–	53	53	14 736	15 677	16 538
Public safety		52 259	60 574	–	–	–	–	1 384	1 384	61 958	54 355	56 190
Housing		5 593	6 863	–	–	–	–	–	–	6 863	24 125	76 556
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**33 064**	**35 671**	**–**	**–**	**–**	**–**	**(1 369)**	**(1 369)**	**34 302**	**34 061**	**45 668**
Planning and development		14 810	16 009	–	–	–	–	(1 374)	(1 374)	14 635	14 734	25 541
Road transport		18 254	19 663	–	–	–	–	5	5	19 668	19 327	20 127
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**263 614**	**272 881**	**–**	**–**	**–**	**–**	**2 760**	**2 760**	**275 641**	**274 755**	**290 183**
Energy sources		172 961	181 617	–	–	–	–	1 637	1 637	183 255	176 280	186 469
Water management		34 007	38 767	–	–	–	–	400	400	39 167	36 073	38 016
Waste water management		28 051	28 202	–	–	–	–	75	75	28 277	29 697	31 768
Waste management		28 595	24 294	–	–	–	–	648	648	24 942	32 704	33 930
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**514 020**	**538 419**	**–**	**–**	**–**	**–**	**5 480**	**5 480**	**543 899**	**549 807**	**638 963**
Surplus/ (Deficit) for the year		**40 438**	**35 107**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**62 935**	**67 334**	**77 065**

Table 8: B3 Adjustment Budget Financial Performance (Revenue and Expenditure by Municipal Vote)

WC012 Cederberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 24 June 2026

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and Council		57 301	58 151	–	–	–	–	–	–	58 151	59 967	62 611
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Administrative Services		95 972	104 053	–	–	–	–	1 225	1 225	105 278	102 497	106 847
Vote 4 - Community Development Services		18 822	18 175	–	–	–	–	(0)	(0)	18 175	16 168	16 082
Vote 5 - Corporate and Strategic Services		932	1 186	–	–	–	–	459	459	1 645	3 050	3 065
Vote 6 - Planning and Development Services		3 484	3 526	–	–	–	–	428	428	3 954	2 585	12 681
Vote 7 - Public Safety		51 917	59 469	–	–	–	–	838	838	60 307	51 886	53 183
Vote 8 - Electricity		199 403	208 545	–	–	–	–	31 413	31 413	239 958	203 467	203 056
Vote 9 - Waste Management		23 731	23 162	–	–	–	–	(2 086)	(2 086)	21 076	27 095	29 985
Vote 10 - Waste Water Management		24 061	30 018	–	–	–	–	–	–	30 018	53 331	74 092
Vote 11 - Water		62 859	53 693	–	–	–	–	(1 180)	(1 180)	52 513	60 624	63 505
Vote 12 - Housing		7 900	2 842	–	–	–	–	–	–	2 842	27 745	83 278
Vote 13 - Road Transport		4 870	7 442	–	–	–	–	2 086	2 086	9 529	5 375	4 211
Vote 14 - Sports and Recreation		3 205	3 263	–	–	–	–	126	126	3 389	3 349	3 433
Total Revenue by Vote	2	**554 458**	**573 526**	**–**	**–**	**–**	**–**	**33 308**	**33 308**	**606 834**	**617 140**	**716 028**
Expenditure by Vote	1											
Vote 1 - Executive and Council		9 901	9 588	–	–	–	–	–	–	9 588	10 392	10 754
Vote 2 - Office of Municipal Manager		13 126	14 620	–	–	–	–	(977)	(977)	13 643	14 018	14 768
Vote 3 - Financial Administrative Services		74 450	74 852	–	–	–	–	(295)	(295)	74 556	75 499	79 659
Vote 4 - Community Development Services		12 297	13 374	–	–	–	–	167	167	13 541	9 637	9 667
Vote 5 - Corporate and Strategic Services		31 566	32 177	–	–	–	–	2 238	2 238	34 415	33 614	35 172
Vote 6 - Planning and Development Services		13 538	14 527	–	–	–	–	24	24	14 551	13 362	24 084
Vote 7 - Public Safety		59 313	67 120	–	–	–	–	1 505	1 505	68 625	61 868	64 073
Vote 8 - Electricity		172 961	181 617	–	–	–	–	1 637	1 637	183 255	176 280	186 469
Vote 9 - Waste Management		28 595	24 294	–	–	–	–	648	648	24 942	32 704	33 930
Vote 10 - Waste Water Management		26 591	26 698	–	–	–	–	125	125	26 823	28 176	30 209
Vote 11 - Water		34 007	38 767	–	–	–	–	400	400	39 167	36 073	38 016
Vote 12 - Housing		5 593	6 863	–	–	–	–	–	–	6 863	24 125	76 556
Vote 13 - Road Transport		17 417	19 239	–	–	–	–	(45)	(45)	19 194	18 380	19 069
Vote 14 - Sports and Recreation		14 664	14 683	–	–	–	–	53	53	14 736	15 677	16 538
Total Expenditure by Vote	2	**514 020**	**538 419**	**–**	**–**	**–**	**–**	**5 480**	**5 480**	**543 899**	**549 807**	**638 963**
Surplus/ (Deficit) for the year	2	**40 438**	**35 107**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**62 935**	**67 334**	**77 065**

Table 9: B4 Adjustment Budget Financial Performance (Revenue and Expenditure)

WC012 Cederberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24 June 2026											Budget Year +1 2026/27	Budget Year +2 2027/28
		Budget Year 2025/26										
Description	Ref	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	168 694	175 977	–	–	–	–	(3 340)	(3 340)	172 637	177 737	188 739
Service charges - Water	2	34 221	34 944	–	–	–	–	(1 180)	(1 180)	33 764	36 446	38 085
Service charges - Waste Water Management	2	15 309	15 914	–	–	–	–	–	–	15 914	16 306	17 038
Service charges - Waste Management	2	14 318	14 677	–	–	–	–	–	–	14 677	15 250	15 937
Sale of Goods and Rendering of Services		4 781	5 008	–	–	–	–	571	571	5 579	4 987	5 106
Agency services		4 171	4 158	–	–	–	–	83	83	4 241	4 359	4 468
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables (Exchange)		7 265	6 511	–	–	–	–	–	–	6 511	7 795	8 365
Interest earned from Current and Non Current Assets		7 788	10 853	–	–	–	–	1 200	1 200	12 053	11 373	11 573
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		781	966	–	–	–	–	17	17	983	816	837
Special rating levies		–	–	–	–	–	–	–	–	–	–	–
Licence and permits		2	2	–	–	–	–	–	–	2	2	2
Operational Revenue		411	456	–	–	–	–	–	–	456	429	445
Non-Exchange Revenue												
Property rates	2	76 578	80 951	–	–	–	–	–	–	80 951	81 557	85 226
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		45 587	54 330	–	–	–	–	733	733	55 063	47 639	48 830
Licences and permits		–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		109 882	110 390	–	–	–	–	4 449	4 449	114 840	124 725	193 623
Interest earned from Receivables (Non-Exchange)		4 743	4 222	–	–	–	–	–	–	4 222	5 089	5 460
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue (Non-Exchange)		5 431	4 493	–	–	–	–	–	–	4 493	5 755	6 063
Gains on disposal of Assets		400	400	–	–	–	–	–	–	400	2 500	2 500
Other Gains		14 248	15 377	–	–	–	–	–	–	15 377	14 248	2 060
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**514 610**	**539 630**	**–**	**–**	**–**	**–**	**2 533**	**2 533**	**542 163**	**557 014**	**634 357**
Expenditure By Type												
Employee related costs		164 632	160 570	–	–	–	–	908	908	161 477	173 770	184 228
Remuneration of councillors		6 831	6 634	–	–	–	–	–	–	6 634	7 139	7 317
Bulk purchases - electricity		141 209	148 477	–	–	–	–	(5 000)	(5 000)	143 477	148 778	157 987
Inventory consumed		14 186	17 683	–	–	–	–	912	912	18 595	14 852	15 268
Debt impairment		52 790	64 529	–	–	–	–	(76)	(76)	64 453	54 967	56 981
Depreciation and amortisation		33 534	36 371	–	–	–	–	–	–	36 371	34 618	35 800
Interest		12 415	12 719	–	–	–	–	1 739	1 739	14 458	12 188	13 148
Contracted services		45 175	50 399	–	–	–	–	6 939	6 939	57 338	56 613	119 902
Transfers and subsidies		750	788	–	–	–	–	(525)	(525)	264	774	788
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–
Operational costs		40 037	36 662	–	–	–	–	582	582	37 244	43 649	45 084
Losses on disposal of Assets		400	400	–	–	–	–	–	–	400	400	400
Other Losses		2 060	3 188	–	–	–	–	–	–	3 188	2 060	2 060
Total Expenditure		**514 020**	**538 419**	**–**	**–**	**–**	**–**	**5 480**	**5 480**	**543 899**	**549 807**	**638 963**
Surplus/(Deficit)		**590**	**1 211**	**–**	**–**	**–**	**–**	**(2 947)**	**(2 947)**	**(1 736)**	**7 207**	**(4 605)**
Transfers and subsidies - capital (monetary allocations)		39 848	33 896	–	–	–	–	2 174	2 174	36 070	60 127	81 671
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	28 602	28 602	28 602	–	–
Surplus/(Deficit) before taxation		**40 438**	**35 107**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**62 935**	**67 334**	**77 065**
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**40 438**	**35 107**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**62 935**	**67 334**	**77 065**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**40 438**	**35 107**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**62 935**	**67 334**	**77 065**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	**40 438**	**35 107**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**62 935**	**67 334**	**77 065**

Table 10: B5 Adjustment Budget Capital Expenditure by vote and funding

WC012 Cederberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24 June 2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Financial Administrative Services		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community Development Services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Corporate and Strategic Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Planning and Development Services		4 235	5 428	–	–	–	–	–	–	5 428	4 674	3 661
Vote 7 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Electricity		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management		10 986	5 465	–	–	–	–	(5 033)	(5 033)	432	4 013	5 614
Vote 10 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water		13 927	0	–	–	–	–	(0)	(0)	–	13 948	14 646
Vote 12 - Housing		2 517	0	–	–	–	–	(0)	(0)	–	3 000	5 000
Vote 13 - Road Transport		6 000	6 000	–	–	–	–	–	–	6 000	–	–
Vote 14 - Sports and Recreation		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**37 664**	**16 893**	**–**	**–**	**–**	**–**	**(5 033)**	**(5 033)**	**11 860**	**25 635**	**28 922**
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of Municipal Manager		30	82	–	–	–	–	–	–	82	–	–
Vote 3 - Financial Administrative Services		10	49	–	–	–	–	14	14	63	–	–
Vote 4 - Community Development Services		13 786	12 702	–	–	–	–	(5 224)	(5 224)	7 478	7 412	7 412
Vote 5 - Corporate and Strategic Services		950	791	–	–	–	–	450	450	1 241	–	–
Vote 6 - Planning and Development Services		1 476	1 476	–	–	–	–	145	145	1 621	–	–
Vote 7 - Public Safety		4 420	4 826	–	–	–	–	(2 045)	(2 045)	2 781	–	–
Vote 8 - Electricity		7 450	10 163	–	–	–	–	28 130	28 130	38 293	–	–
Vote 9 - Waste Management		3 000	1 925	–	–	–	–	(1 300)	(1 300)	625	–	–
Vote 10 - Waste Water Management		425	6 656	–	–	–	–	(157)	(157)	6 499	24 079	41 087
Vote 11 - Water		4 848	16 386	–	–	–	–	(3 930)	(3 930)	12 456	–	–
Vote 12 - Housing		2 000	20	–	–	–	–	–	–	20	3 000	4 250
Vote 13 - Road Transport		1 200	696	–	–	–	–	1 814	1 814	2 510	–	–
Vote 14 - Sports and Recreation		1 200	1 200	–	–	–	–	300	300	1 500	–	–
Capital single-year expenditure sub-total		**40 795**	**56 971**	**–**	**–**	**–**	**–**	**18 197**	**18 197**	**75 168**	**34 491**	**52 749**
Total Capital Expenditure - Vote		**78 459**	**73 864**	**–**	**–**	**–**	**–**	**13 164**	**13 164**	**87 029**	**60 127**	**81 671**
Capital Expenditure - Functional												
Governance and administration		**990**	**901**	**–**	**–**	**–**	**–**	**464**	**464**	**1 365**	**–**	**–**
Executive and council		30	61	–	–	–	–	–	–	61	–	–
Finance and administration		960	840	–	–	–	–	464	464	1 304	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**23 923**	**18 748**	**–**	**–**	**–**	**–**	**(6 969)**	**(6 969)**	**11 778**	**13 412**	**16 662**
Community and social services		15 456	14 237	–	–	–	–	(5 203)	(5 203)	9 034	7 412	7 412
Sport and recreation		1 200	1 200	–	–	–	–	300	300	1 500	–	–
Public safety		2 750	3 292	–	–	–	–	(2 067)	(2 067)	1 225	–	–
Housing		4 517	20	–	–	–	–	–	–	20	6 000	9 250
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**11 711**	**12 925**	**–**	**–**	**–**	**–**	**1 959**	**1 959**	**14 885**	**4 674**	**3 661**
Planning and development		5 711	6 925	–	–	–	–	145	145	7 070	4 674	3 661
Road transport		6 000	6 000	–	–	–	–	1 814	1 814	7 814	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**41 835**	**41 290**	**–**	**–**	**–**	**–**	**17 711**	**17 711**	**59 001**	**42 040**	**61 347**
Energy sources		7 450	10 163	–	–	–	–	28 130	28 130	38 293	–	–
Water management		18 775	16 386	–	–	–	–	(3 930)	(3 930)	12 456	13 948	14 646
Waste water management		1 625	7 352	–	–	–	–	(157)	(157)	7 195	24 079	41 087
Waste management		13 986	7 390	–	–	–	–	(6 333)	(6 333)	1 057	4 013	5 614
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**78 459**	**73 864**	**–**	**–**	**–**	**–**	**13 164**	**13 164**	**87 029**	**60 127**	**81 671**
Funded by:												
National Government		29 014	22 300	–	–	–	–	(0)	(0)	22 299	54 127	72 421
Provincial Government		10 834	11 597	–	–	–	–	2 174	2 174	13 770	6 000	9 250
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**39 848**	**33 896**	**–**	**–**	**–**	**–**	**2 174**	**2 174**	**36 070**	**60 127**	**81 671**
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		38 611	39 968	–	–	–	–	10 991	10 991	50 959	–	–
Total Capital Funding		**78 459**	**73 864**	**–**	**–**	**–**	**–**	**13 164**	**13 164**	**87 029**	**60 127**	**81 671**

Table 11: B6 Adjustment Budget Financial Position

WC012 Cederberg - Table B6 Adjustments Budget Financial Position - 24 June 2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		37 066	87 181	–	–	–	–	14 673	14 673	101 854	138 426	177 593
Trade and other receivables from exchange transactions	1	39 417	40 229	–	–	–	–	(9)	(9)	40 220	44 124	48 264
Receivables from non-exchange transactions	1	19 216	17 061	–	–	–	–	–	–	17 061	18 786	20 589
Current portion of non-current receivables	2	1 296	1 337	–	–	–	–	–	–	1 337	1 337	1 337
Inventory		1 173	1 329	–	–	–	–	0	0	1 329	1 329	1 329
VAT		6 294	5 918	–	–	–	–	–	–	5 918	4 182	4 182
Other current assets		–	–	–	–	–	–	–	–	–	–	–
Total current assets		**104 463**	**153 055**	**–**	**–**	**–**	**–**	**14 664**	**14 664**	**167 719**	**208 185**	**253 294**
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		74 159	73 741	–	–	–	–	–	–	73 741	73 688	73 635
Property, plant and equipment	3	706 744	666 402	–	–	–	–	13 164	13 164	679 566	705 017	750 786
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		115	346	–	–	–	–	–	–	346	57	(188)
Trade and other receivables from exchange transactions		1 600	1 337	–	–	–	–	–	–	1 337	1 337	1 337
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**782 618**	**741 825**	**–**	**–**	**–**	**–**	**13 164**	**13 164**	**754 990**	**780 098**	**825 569**
TOTAL ASSETS		**887 081**	**894 881**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**922 709**	**988 284**	**1 078 863**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		13 706	13 706	–	–	–	–	–	–	13 706	(0)	(0)
Consumer deposits		3 338	3 424	–	–	–	–	–	–	3 424	3 594	3 764
Trade and other payables from exchange transactions		51 533	45 924	–	–	–	–	–	–	45 924	45 924	45 924
Trade and other payables from non-exchange transactions		(698)	0	–	–	–	–	(0)	(0)	–	–	–
Provisions		18 374	17 970	–	–	–	–	–	–	17 970	17 971	18 082
VAT		–	22 603	–	–	–	–	–	–	22 603	22 603	22 603
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**86 252**	**103 627**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**103 627**	**90 092**	**90 374**
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	116 694	123 958	–	–	–	–	–	–	123 958	135 734	148 967
Long term portion of trade payables		(0)	0	–	–	–	–	(0)	(0)	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**116 694**	**123 958**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**123 958**	**135 734**	**148 967**
TOTAL LIABILITIES		**202 946**	**227 586**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**227 586**	**225 826**	**239 341**
NET ASSETS	2	**684 134**	**667 295**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**695 124**	**762 457**	**839 522**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		684 134	667 295	–	–	–	–	27 828	27 828	695 124	762 457	839 522
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**684 134**	**667 295**	**–**	**–**	**–**	**–**	**27 828**	**27 828**	**695 124**	**762 457**	**839 522**

Table 12: B7 Adjustment Budget Cash Flows

WC012 Cederberg - Table B7 Adjustments Budget Cash Flows - 24 June 2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		70 911	76 984	–	–	–	–	–	–	76 984	75 522	78 919
Service charges		227 229	231 893	–	–	–	–	(4 351)	(4 351)	227 542	240 080	253 888
Other revenue		22 053	23 832	–	–	–	–	1 320	1 320	25 151	23 679	24 266
Transfers and Subsidies - Operational	1	109 882	106 981	–	–	–	–	(2 174)	(2 174)	104 807	124 725	193 623
Transfers and Subsidies - Capital	1	39 848	23 882	–	–	–	–	2 174	2 174	26 056	60 127	81 671
Interest		11 787	13 118	–	–	–	–	1 200	1 200	14 318	15 663	16 177
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(412 568)	(419 510)	–	–	–	–	2 315	2 315	(417 194)	(444 943)	(529 539)
Finance charges		(84)	(100)	–	–	–	–	(1 739)	(1 739)	(1 839)	(50)	(50)
Transfers and Subsidies	1	(750)	(755)	–	–	–	–	492	492	(264)	(774)	(788)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**68 308**	**56 325**	**–**	**–**	**–**	**–**	**(764)**	**(764)**	**55 561**	**94 029**	**118 167**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		400	400	–	–	–	–	–	–	400	2 500	2 500
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	0	–	–	–	–	(0)	(0)	–	–	–
Payments												
Capital assets		(78 459)	(73 864)	–	–	–	–	15 437	15 437	(58 427)	(60 127)	(81 671)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(78 059)**	**(73 464)**	**–**	**–**	**–**	**–**	**15 437**	**15 437**	**(58 027)**	**(57 627)**	**(79 171)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		170	198	–	–	–	–	0	0	198	170	170
Payments												
Repayment of borrowing		(476)	(476)	–	–	–	–	–	–	(476)	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(306)**	**(278)**	**–**	**–**	**–**	**–**	**0**	**0**	**(278)**	**170**	**170**
NET INCREASE/ (DECREASE) IN CASH HELD		**(10 057)**	**(17 417)**	**–**	**–**	**–**	**–**	**14 673**	**14 673**	**(2 744)**	**36 573**	**39 166**
Cash/cash equivalents at the year begin:	2	47 123	104 598	–	–	–	–	–	–	104 598	101 854	138 426
Cash/cash equivalents at the year end:	2	37 066	87 181	–	–	–	–	14 673	14 673	101 854	138 426	177 593

Table 13: B8 Cash Backed Reserves and Accumulated Surplus Reconciliation

WC012 Cederberg - Table B8 Cash backed reserves/accumulated surplus reconciliation - 24 June 2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	37 066	87 181	–	–	–	–	14 673	14 673	101 854	138 426	177 593
Other current investments > 90 days		19 216	17 061	–	–	–	–	0	0	17 061	18 786	20 589
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**56 282**	**104 242**	**–**	**–**	**–**	**–**	**14 673**	**14 673**	**118 915**	**157 212**	**198 182**
Applications of cash and investments												
Unspent conditional transfers		(698)	0	–	–	–	–	(0)	(0)	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	2	11 783	7 560					540	540	8 099	4 540	5 180
Other provisions		–	–	–	–	–	–	–	–	–	–	–
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**11 084**	**7 560**	**–**	**–**	**–**	**–**	**540**	**540**	**8 099**	**4 540**	**5 180**
Surplus(shortfall)		**45 198**	**96 682**	**–**	**–**	**–**	**–**	**14 133**	**14 133**	**110 815**	**152 673**	**193 002**

Table 14: B9 Adjustment Budget Asset Management

WC012 Cederberg - Table B9 Asset Management - 24 June 2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	**56 130**	**40 932**	**–**	**–**	**–**	**–**	**17 997**	**17 997**	**58 929**	**55 452**	**78 009**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		1 200	696	–	–	–	–	–	–	696	–	–
Electrical Infrastructure		2 000	2 000	–	–	–	–	28 068	28 068	30 068	–	–
Water Supply Infrastructure		20 183	8 417	–	–	–	–	245	245	8 662	19 948	23 896
Sanitation Infrastructure		–	5 022	–	–	–	–	–	–	5 022	24 079	41 087
Solid Waste Infrastructure		13 986	6 090	–	–	–	–	(5 033)	(5 033)	1 057	4 013	5 614
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		37 369	22 225	–	–	–	–	23 280	23 280	45 505	48 040	70 597
Community Facilities		13 786	12 702	–	–	–	–	(5 224)	(5 224)	7 478	7 412	7 412
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		13 786	12 702	–	–	–	–	(5 224)	(5 224)	7 478	7 412	7 412
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		950	753	–	–	–	–	–	–	753	–	–
Furniture and Office Equipment		180	465	–	–	–	–	77	77	541	–	–
Machinery and Equipment		1 875	3 085	–	–	–	–	(135)	(135)	2 949	–	–
Transport Assets		1 970	1 703	–	–	–	–	–	–	1 703	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets to be adjusted	2	**2 950**	**6 359**	**–**	**–**	**–**	**–**	**750**	**750**	**7 109**	**–**	**–**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 750	4 463	–	–	–	–	–	–	4 463	–	–
Water Supply Infrastructure		–	696	–	–	–	–	–	–	696	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		1 750	5 159	–	–	–	–	–	–	5 159	–	–
Community Facilities		1 200	1 200	–	–	–	–	300	300	1 500	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		1 200	1 200	–	–	–	–	300	300	1 500	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	450	450	450	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	450	450	450	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

Total Upgrading of Existing Assets ***to be adjusted***	2a	**19 380**	**26 573**	**–**	**–**	**–**	**–**	**(5 583)**	**(5 583)**	**20 991**	**4 674**	**3 661**
Roads Infrastructure		11 671	12 864	–	–	–	–	1 959	1 959	14 824	4 674	3 661
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2 250	2 250	–	–	–	–	–	–	2 250	–	–
Water Supply Infrastructure		3 109	7 151	–	–	–	–	(4 175)	(4 175)	2 976	–	–
Sanitation Infrastructure		–	500	–	–	–	–	–	–	500	–	–
Solid Waste Infrastructure		–	1 300	–	–	–	–	(1 300)	(1 300)	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		17 030	24 065	–	–	–	–	(3 516)	(3 516)	20 550	4 674	3 661
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		2 350	2 508	–	–	–	–	(2 067)	(2 067)	441	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	2 350	2 508	–	–	–	–	(2 067)	(2 067)	441	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure ***to be adjusted***	4	78 459	73 864	–	–	–	–	13 164	13 164	87 029	60 127	81 671
Roads Infrastructure		11 671	12 864	–	–	–	–	1 959	1 959	14 824	4 674	3 661
Storm water Infrastructure		1 200	696	–	–	–	–	–	–	696	–	–
Electrical Infrastructure		6 000	8 713	–	–	–	–	28 068	28 068	36 781	–	–
Water Supply Infrastructure		23 292	16 264	–	–	–	–	(3 930)	(3 930)	12 334	19 948	23 896
Sanitation Infrastructure		–	5 522	–	–	–	–	–	–	5 522	24 079	41 087
Solid Waste Infrastructure		13 986	7 390	–	–	–	–	(6 333)	(6 333)	1 057	4 013	5 614
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		56 148	51 449	–	–	–	–	19 764	19 764	71 213	52 714	74 259
Community Facilities		14 986	13 902	–	–	–	–	(4 924)	(4 924)	8 978	7 412	7 412
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		14 986	13 902	–	–	–	–	(4 924)	(4 924)	8 978	7 412	7 412
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		2 350	2 508	–	–	–	–	(1 617)	(1 617)	891	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		2 350	2 508	–	–	–	–	(1 617)	(1 617)	891	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		950	753	–	–	–	–	–	–	753	–	–
Furniture and Office Equipment		180	465	–	–	–	–	77	77	541	–	–
Machinery and Equipment		1 875	3 085	–	–	–	–	(135)	(135)	2 949	–	–
Transport Assets		1 970	1 703	–	–	–	–	–	–	1 703	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**78 459**	**73 864**	**–**	**–**	**–**	**–**	**13 164**	**13 164**	**87 029**	**60 127**	**81 671**

ASSET REGISTER SUMMARY - PPE (WDV)	5	781 018	740 489	–	–	–	–	13 164	13 164	753 653	778 762	824 233
Roads Infrastructure		95 529	94 624	–	–	–	–	1 959	1 959	96 584	95 565	93 449
Storm water Infrastructure		24 958	24 178	–	–	–	–	–	–	24 178	23 483	22 788
Electrical Infrastructure		73 539	73 880	–	–	–	–	28 068	28 068	101 948	97 653	93 511
Water Supply Infrastructure		161 401	139 068	–	–	–	–	(3 430)	(3 430)	135 638	146 165	160 155
Sanitation Infrastructure		165 768	167 224	–	–	–	–	(700)	(700)	166 524	183 062	215 666
Solid Waste Infrastructure		16 299	11 409	–	–	–	–	(6 333)	(6 333)	5 076	6 822	10 074
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		537 494	510 383	–	–	–	–	19 564	19 564	529 948	552 750	595 643
Community Assets		94 785	88 472	–	–	–	–	(4 924)	(4 924)	83 548	89 816	96 022
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		74 159	73 741	–	–	–	–	–	–	73 741	73 688	73 635
Other Assets		13 677	11 695	–	–	–	–	(1 729)	(1 729)	9 966	9 432	8 898
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		115	346	–	–	–	–	–	–	346	57	(188)
Computer Equipment		3 403	2 949	–	–	–	–	–	–	2 949	2 691	2 444
Furniture and Office Equipment		3 060	2 519	–	–	–	–	77	77	2 595	1 938	1 429
Machinery and Equipment		9 535	7 858	–	–	–	–	128	128	7 986	7 299	6 662
Transport Assets		35 372	31 680	–	–	–	–	48	48	31 728	30 244	28 841
Land		9 419	10 846	–	–	–	–	–	–	10 846	10 846	10 846
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–			–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**781 018**	**740 489**	**–**	**–**	**–**	**–**	**13 164**	**13 164**	**753 653**	**778 762**	**824 233**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		33 534	36 371	–	–	–	–	–	–	36 371	34 618	35 800
Repairs and Maintenance by asset class	3	**39 509**	**41 565**	**–**	**–**	**–**	**–**	**919**	**919**	**42 484**	**41 988**	**43 580**
Roads Infrastructure		10 004	11 511	–	–	–	–	(10)	(10)	11 501	10 689	11 252
Storm water Infrastructure		712	775	–	–	–	–	(7)	(7)	768	758	795
Electrical Infrastructure		2 625	3 119	–	–	–	–	–	–	3 119	2 745	2 812
Water Supply Infrastructure		1 270	1 387	–	–	–	–	–	–	1 387	1 421	1 457
Sanitation Infrastructure		6 601	6 524	–	–	–	–	20	20	6 544	7 023	7 375
Solid Waste Infrastructure		985	882	–	–	–	–	–	–	882	1 029	1 055
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		22 197	24 199	–	–	–	–	3	3	24 202	23 666	24 746
Community Facilities		8 520	8 293	–	–	–	–	3	3	8 296	9 089	9 427
Sport and Recreation Facilities		1 723	2 077	–	–	–	–	–	–	2 077	1 833	1 921
Community Assets		10 243	10 370	–	–	–	–	3	3	10 373	10 922	11 348
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		1 208	497	–	–	–	–	–	–	497	1 262	1 294
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		1 208	497	–	–	–	–	–	–	497	1 262	1 294
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		210	171	–	–	–	–	–	–	171	219	225
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		587	257	–	–	–	–	–	–	257	613	629
Transport Assets		5 064	6 072	–	–	–	–	913	913	6 985	5 305	5 338
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**73 043**	**77 936**	**–**	**–**	**–**	**–**	**919**	**919**	**78 855**	**76 606**	**79 380**
Renewal and upgrading of Existing Assets as % of total cape		*28.5%*	*44.6%*							*32.3%*	*7.8%*	*4.5%*
Renewal and upgrading of Existing Assets as % of deprecn"		*66.6%*	*90.5%*							*77.3%*	*13.5%*	*10.2%*
R&M as a % of PPE		*5.1%*	*5.6%*							*5.6%*	*5.4%*	*5.3%*
Renewal and upgrading and R&M as a % of PPE		*7.9%*	*10.1%*							*9.4%*	*6.0%*	*5.7%*

2 Part 2: Supporting Documentation

2.1 Supporting Budget Tables

Supporting Table SB 1 to SB 19 are included in Annexure A & B.

2.2 Municipal Manager's quality certificate

Municipal Manager Quality Certificate

I, **Gerrit Matthyse**, Municipal Manager of CEDERBERG MUNICIPALITY, hereby Certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the Municipality,

Print Name: **G.F. Matthyse**

Municipal Manager of **CEDERBERG MUNICIPALITY**

Signature:

Date: **24 June 2026**